

TRIPURA GAZETTE



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PART-- I--Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2020(Part-V)

Dated, Agartala, the 19th July, 2021.

Notification No. 03/2021- State Tax (Rate)

In exercise of the powers conferred by section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Tripura, in the Finance Department, No.06/2019- State Tax (Rate), dated the 30th March, 2019, published in the Tripura Gazette, Extraordinary Issue, vide number 741, dated the 30th March, 2019—

In the said notification, in the first paragraph,-

(a) for the words “in whose case the liability to”, the words “, who shall” shall be substituted;

(b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

By order of the Governor,

(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: - The principal notification No.06/2019- State Tax (Rate), dated the 30th March, 2019, published in the Tripura Gazette, Extraordinary Issue, vide number 741, dated the 30th March, 2019.